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To: The Honorable David Y. Ige, Chair
and Members of the Senate Committee on Ways and Means

Date: Wednesday, January 30, 2013

Time: 9:00 a.m.

Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director
Department of Taxation

Re: S.B. 1188 Relating to the Estate and Generation Skipping Transfer Tax

The Department of Taxation (Department) supports S.B. 1188 and provides the following information and comments for your consideration.

S.B. 1188 effects two non-substantive corrections to the estate and generation-skipping transfer taxes and clarifies the treatment of a decedent who is part of a civil union. The bill merely clarifies language and treatment under the estate and generation skipping transfer tax, and neither increases nor decreases the burden on the Department.

Thank you for the opportunity to provide comments.